

### FY2015-16

## 01 Beaverhead County 0009 Lima K-12 Schools

#### **Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification	Certification						
Shay Baize	Phone #:	(406) 276-3571					
	(Date)						
Scott Huntsman							
	(Date)						
Linda Marsh							
	(Date)						
	Scott Huntsman	Scott Huntsman  (Date)					

#### Software

Black Mountain Accounting Package:

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

#### Electronic filers are not required to send the cover page to OPI.



### FY2015-16

# Submit ID: 0009-00593104

# 01 Beaverhead County 0009 Lima K-12 Schools

### **Project Reporter Codes**

PRC	Title	<b>Program Type</b>	Project Number	CFDA#
104	Misc Grants- 2014-2015 Exxon Moblie Grant	LOCAL		
105	Misc Grants- Exxon Mobile Grant Math	LOCAL		
106	Misc Grants- Exxon Mobile Grant Science	LOCAL		
224	Title I - Schoolwide	FEDERAL		Federal
225	Title I - Schoolwide	FEDERAL		Federal
303	REAP 2013-2014	FEDERAL		84.358A
304	REAP 2014-2015	FEDERAL		84.358A
305	REAP 2015-2016	FEDERAL		84.358A
371	State CTE- Agriculture	STATE		
372	State CTE- Business	STATE		
373	State CTE- Tech/ Ind Arts	STATE		
505	2015-2016 FFVP	FEDERAL		
704	2014-2015 Carl Perkins Grant	FEDERAL		
705	2015-2016 Carl Perkins Grant	FEDERAL		



# 01 Beaverhead County 0009 Lima K-12 Schools

	Datanee Sheet					
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)	
ASS	ETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	244,051.53	76,812.67	117,573.50	3,320.57	
02	Taxes Receivable - Real and Personal (120-149)	11,278.31	792.37	1,295.97		
03	Taxes Receivable - Protested (150-159)	18,295.39	1,066.68	1,569.72		
04	Receivables from Other Funds (160-179)					
05	Due From Other Governments (180)					
06	Other Current Assets (190-210)					
07	Inventories (220 & 230)					
08	Prepaid Expenses (240)					
09	Deposits (250)					
20	TOTAL ASSETS AND OTHER DEBITS	273,625.23	78,671.72	120,439.19	3,320.57	
DEF	ERRED OUTFLOWS					
21	Deferred Outflows (501)					
LIA	BILITIES					
22	Payable to Other Funds (601-606)					
23	Due to Other Governments (611)					
25	Other Current Liabilities (621-679)					
27	Other Liabilities (690 - 699)					
35	TOTAL LIABILITIES					
DEF	ERRED INFLOWS					
36	Deferred Inflows (680)	29,573.70	1,859.05	2,865.69		
FUN	D BALANCE/EQUITY					
37	Reserve for Inventories (951)					
38	Reserve for Encumbrances (953)					
47	TIF Fund Balance For Budget					
48	Fund Balance for Budget	244,051.53	76,812.67	117,573.50	3,320.57	
52	TOTAL FUND BALANCE/EQUITY	244,051.53	76,812.67	117,573.50	3,320.57	
53	TOTAL LIABILITIES AND FUND BALANCE	273,625.23	78,671.72	120,439.19	3,320.57	



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# 01 Beaverhead County 0009 Lima K-12 Schools

Datanet Sheet					
		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
A CC	ETS AND OTHER DEBITS	(13)	(14)	(13)	(11)
Abc	ETG AND OTHER DEDITO				
01	Cash & Investments (101-119) Less Warrants Payable (620)		58,424.27	47,703.17	6,255.00
02	Taxes Receivable - Real and Personal (120-149)				81.55
03	Taxes Receivable - Protested (150-159)				90.59
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			6,478.29	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		58,424.27	54,181.46	6,427.14
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)			6,478.29	172.14
FUI	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		58,424.27	47,703.17	6,255.00
52	TOTAL FUND BALANCE/EQUITY		58,424.27	47,703.17	6,255.00
53	TOTAL LIABILITIES AND FUND BALANCE		58,424.27	54,181.46	6,427.14



01 Beaverhead County 0009 Lima K-12 Schools

Barance Succe					
		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	SETS AND OTHER DEBITS				. ,
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,111.22			5,885.37
02	Taxes Receivable - Real and Personal (120-149)	1,111.22			3,003.37
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,111.22			5,885.37
DE	FERRED OUTFLOWS				,
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DE	FERRED INFLOWS				
36	Deferred Inflows (680)				
FU	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,111.22			5,885.37
52	TOTAL FUND BALANCE/EQUITY	1,111.22			5,885.37
53	TOTAL LIABILITIES AND FUND BALANCE	1,111.22			5,885.37



# 01 Beaverhead County 0009 Lima K-12 Schools

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# 01 Beaverhead County 0009 Lima K-12 Schools

	Datanet Sheet					
		Technology Fund	Flexibility Fund	Permanent	Debt Service Fund	
				Endowment Fund		
	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)	
ASS	ETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,274.89	45,503.87			
02	Taxes Receivable - Real and Personal (120-149)	,	7,11111			
03	Taxes Receivable - Protested (150-159)					
04	Receivables from Other Funds (160-179)					
05	Due From Other Governments (180)					
06	Other Current Assets (190-210)					
07	Inventories (220 & 230)					
08	Prepaid Expenses (240)					
09	Deposits (250)					
20	TOTAL ASSETS AND OTHER DEBITS	1,274.89	45,503.87			
DEF	TERRED OUTFLOWS					
21	Deferred Outflows (501)					
LIA	BILITIES					
22	Payable to Other Funds (601-606)					
23	Due to Other Governments (611)					
25	Other Current Liabilities (621-679)					
27	Other Liabilities (690 - 699)					
35	TOTAL LIABILITIES					
DEF	ERRED INFLOWS					
36	Deferred Inflows (680)					
FUN	ID BALANCE/EQUITY					
37	Reserve for Inventories (951)					
38	Reserve for Encumbrances (953)					
39	Reserve for Endowments (954)					
47	TIF Fund Balance For Budget					
48	Fund Balance for Budget	1,274.89	45,503.87			
52	TOTAL FUND BALANCE/EQUITY	1,274.89	45,503.87			
53	TOTAL LIABILITIES AND FUND BALANCE	1,274.89	45,503.87			



# 01 Beaverhead County 0009 Lima K-12 Schools

ASSETS, LIABILITTES, AND FUND BALANCE (60) (61) (70) (71)  ASSETS AND OTHER DEBITS  OI Cash & Investments (101-119) Less Warrants Psyable (620) 34.41 19,014.35  OI Taves Receivable - Real and Personal (120-149) 409.36  OI Taves Receivable - Protested (150-159) 637.99  OF Receivable from Other Funds (160-179) 637.99  OF De From Other Governments (180) 600 (100 Certered Assets (190-210) 600 (100 Certered Certered Assets (190-210) 600 (100 Certered Assets (190-210) 600			Building Fund	Building Reserve	Day Care	Industrial Arts Fund
ASSETS AND OTHER DEBITS				Fund	Enterprise Fund	
ASSETS AND OTHER DEBITS						
Cash & Investments (101-119) Less Warrants Payable (620)   34.41   19.014.35		ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
102   Taxes Receivable - Real and Personal (120-149)   409-36     103   Taxes Receivable - Protested (150-159)   637.99     104   Receivables from Other Funds (160-179)     105   Due From Other Governments (180)     106   Other Current Assets (190-210)     107   Inventories (220 & 230)     108   Prepaid Expenses (240)     109   Deposits (250)     110   Land and Land Improvements (311-322)     111   Buildings and Building Improvements (331 & 332)     12   Machinery and Equipment (341 & 342)     13   Construction Work in Progress (351)     10   TOTAL ASSETS AND OTHER DEBITS   34.41   20,061.70     10   Deferred Outflows (501)     1.1   Buildings (301)     1.2   Payable to Other Funds (601-606)     21   Deferred Outflows (501)     22   Payable to Other Funds (601-606)     23   Due to Other Governments (611)     25   Other Current Liabilities (621-679)     29   Notes Payable - Noneurrent (720)     30   Lease Obligations Payable (730)     31   Compensated Absences Payable (760)     32   Compensated Absences Payable (760)     33   Net Pension Liability (770)     34   Compensated Absences Payable (760)     35   TOTAL LIABILITIES     Deferred Inflows (680)     1.047.35     FUND BALANCE/EQUITY     17   Fund Balance For Budget     18   Fund Balance For Budget     19   Invested in Capital Assets, Net of Related Debt     10   Invested in Capital Assets, Net of Related Debt     10   Invested in Capital Assets, Net of Related Debt     10   Invested in Capital Assets, Net of Related Debt     10   Invested in Capital Assets, Net of Related Debt     10   Invested in Capital Assets, Net of Related Debt     10   Invested in Capital Assets, Net of Related Debt     10   Invested in Capital Assets, Net of Related Debt	ASS	ETS AND OTHER DEBITS				
103   Taxes Receivable - Protested (150-159)   637.99     104   Receivables from Other Funds (160-179)     105   Due From Other Governments (180)     106   Other Current Assets (190-210)     107   Inventories (220 & 230)     108   Prepaid Expenses (240)     109   Deposits (250)     101   Land and Land Improvements (311-322)     110   Buildings and Building Improvements (331 & 332)     121   Machinery and Equipment (341 & 342)     122   Machinery and Equipment (341 & 342)     123   Construction Work in Progress (351)     201   TOTAL ASSETS AND OTHER DEBITS   34.41   20,061.70     202   Deferred Outflows (501)     1ABILITIES	01	Cash & Investments (101-119) Less Warrants Payable (620)	34.41	19,014.35		
Receivables from Other Funds (160-179)	02	Taxes Receivable - Real and Personal (120-149)		409.36		
Description	03	Taxes Receivable - Protested (150-159)		637.99		
06   Other Current Assets (190-210)	04	Receivables from Other Funds (160-179)				
07   Inventories (220 & 230)	05	Due From Other Governments (180)				
08   Prepaid Expenses (240)	06	Other Current Assets (190-210)				
09   Deposits (250)	07	Inventories (220 & 230)				
10	08	Prepaid Expenses (240)				
11   Buildings and Building Improvements (331 & 332)	09	Deposits (250)				
12   Machinery and Equipment (341 & 342)	10	Land and Land Improvements (311-322)				
13   Construction Work in Progress (351)	11	Buildings and Building Improvements (331 & 332)				
20   TOTAL ASSETS AND OTHER DEBITS   34.41   20,061.70	12	Machinery and Equipment (341 & 342)				
DEFERRED OUTFLOWS	13	Construction Work in Progress (351)				
21   Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS	34.41	20,061.70		
LIABILITIES	DEI	FERRED OUTFLOWS				
22	21	Deferred Outflows (501)				
23   Due to Other Governments (611)	LIA	BILITIES				
25 Other Current Liabilities (621-679)	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699)	23	Due to Other Governments (611)				
29   Notes Payable - Noncurrent (720)	25	Other Current Liabilities (621-679)				
30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES  DEFERRED INFLOWS  36 Deferred Inflows (680)  FUND BALANCE/EQUITY  37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt	27	Other Liabilities (690 - 699)				
32 Compensated Absences Payable (760)  33 Net Pension Liability (770)  35 TOTAL LIABILITIES  DEFERRED INFLOWS  36 Deferred Inflows (680)  FUND BALANCE/EQUITY  37 Reserve for Inventories (951)  38 Reserve for Encumbrances (953)  41 Unrestricted Net Assets (940)  47 TIF Fund Balance For Budget  48 Fund Balance for Budget  48 Fund Balance for Budget  50 Invested in Capital Assets, Net of Related Debt	29	Notes Payable - Noncurrent (720)				
33 Net Pension Liability (770) 35 TOTAL LIABILITIES  DEFERRED INFLOWS  36 Deferred Inflows (680)  1,047.35  FUND BALANCE/EQUITY  37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt	30	Lease Obligations Payable (730)				
35   TOTAL LIABILITIES	32	Compensated Absences Payable (760)				
DEFERRED INFLOWS   1,047.35     1,047.35	33	Net Pension Liability (770)				
36       Deferred Inflows (680)       1,047.35         FUND BALANCE/EQUITY         37       Reserve for Inventories (951)	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY  37 Reserve for Inventories (951)  38 Reserve for Encumbrances (953)  41 Unrestricted Net Assets (940)  47 TIF Fund Balance For Budget  48 Fund Balance for Budget  34.41 19,014.35  50 Invested in Capital Assets, Net of Related Debt	DEI	FERRED INFLOWS				
37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt	36	Deferred Inflows (680)		1,047.35		
38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt	FU	ND BALANCE/EQUITY				
41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt	37	Reserve for Inventories (951)				
47 TIF Fund Balance For Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt	38	Reserve for Encumbrances (953)				
48 Fund Balance for Budget 34.41 19,014.35 50 Invested in Capital Assets, Net of Related Debt	41	Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt	47	TIF Fund Balance For Budget				
50 Invested in Capital Assets, Net of Related Debt	48	Fund Balance for Budget	34.41	19,014.35		
_	50	-				
	52	TOTAL FUND BALANCE/EQUITY	34.41	19,014.35		
53 TOTAL LIABILITIES AND FUND BALANCE 34.41 20,061.70	53		34.41	20,061.70		



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# 01 Beaverhead County 0009 Lima K-12 Schools

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)		_		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# 01 Beaverhead County 0009 Lima K-12 Schools

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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# 01 Beaverhead County 0009 Lima K-12 Schools

Datance Sheet					
		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
	ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,091.38		33,863.38	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	42,091.38		33,863.38	
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	42,091.38		33,863.38	
52	TOTAL FUND BALANCE/EQUITY	42,091.38		33,863.38	
53	TOTAL LIABILITIES AND FUND BALANCE	42,091.38		33,863.38	



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# 01 Beaverhead County 0009 Lima K-12 Schools

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,882.51			1,226.26
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	18,882.51			1,226.26
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	18,882.51			
25	Other Current Liabilities (621-679)				1,226.26
35	TOTAL LIABILITIES	18,882.51			1,226.26
FUN	ID BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	18,882.51			1,226.26



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# 01 Beaverhead County 0009 Lima K-12 Schools

		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ID BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	ETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	D BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



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### Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

PRC		ing Sources and Residual Equity Transfers In:		Fund Code 01
	Revenue		2015 Value	2016 Value
	1111 District Levy - Re	al Property	271,083.80	251,821.58
	1112 District Levy - Per	rsonal Property	521.19	1,118.32
	1113 District Levy - He	avy Motor Vehicles	2,120.17	7,983.00
	1117 District Levy - Dis	stn of Pr Yr's Prot/Dlq Taxes	25.84	24,940.42
	1510 Interest Earnings		92.66	92.4
	3110 Direct State Aid		375,547.50	387,027.7
	3111 Quality Educator		32,929.65	38,370.8
	3112 At Risk Student		4,551.20	4,322.5
	3113 Indian Education	For All	1,468.80	1,419.8
	3115 State Spec Ed Allo	owable Cost Pymt to Districts	10,962.00	15,887.6
	3116 Data For Achiever	ment	1,080.00	1,360.0
	3118 Natural Resource	Development	2,676.22	4,345.0
	3120 State Guaranteed	Tax Base Aid	77,207.77	108,480.7
	3444 State School Block	k Grant	57,380.85	57,380.8
	3446 SB96 Block Grant	Reimbursement	5,543.91	0.0
	4800 Federal Revenue i	n Lieu of Taxes	14,125.12	14,196.0
	5300 Operating Transfe	ers from Other Funds	0.00	4,347.7
10				
	4800 Federal Revenue i	n Lieu of Taxes	16,230.56	0.00
otal Cur	rrent Revenues Other F			
our cu	Trent Revenues, Other F	inancing Sources and Residual Equity Transfers In:	873,547.24	923,094.75
		ancing Uses and Residual Equity Transfers Out:	873,547.24	923,094.75  Fund Code 0
Current I			873,547.24 2015 Value	,
Current I	Expenditures, Other Fin Program Function	ancing Uses and Residual Equity Transfers Out:		Fund Code 0
Current I	Expenditures, Other Fin Program Function	Object Programs - Elementary/Secondary		Fund Code 0
Current I	<mark>Expenditures, Other Fin</mark> Program Function 1XX Regular Education	Object Programs - Elementary/Secondary		Fund Code 0 2016 Value
Current I	<mark>Expenditures, Other Fin</mark> Program Function 1XX Regular Education	Object Programs - Elementary/Secondary  truction	2015 Value	Fund Code 0 2016 Value 357,764.6
Current I	<mark>Expenditures, Other Fin</mark> Program Function 1XX Regular Education	Ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary truction  1XX Personal Services - Salaries	<b>2015 Value</b> 342,814.45	Fund Code 0 2016 Value 357,764.6 59,884.3
Current I	<mark>Expenditures, Other Fin</mark> Program Function 1XX Regular Education	Object  Programs - Elementary/Secondary truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	2015 Value 342,814.45 53,451.40	Fund Code 0 2016 Value  357,764.6 59,884.3 80.0
Current I	<mark>Expenditures, Other Fin</mark> Program Function 1XX Regular Education	Object Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services	2015 Value 342,814.45 53,451.40 100.00	Fund Code 0 2016 Value  357,764.6 59,884.3 80.0 403.7
Current I	<mark>Expenditures, Other Fin</mark> Program Function 1XX Regular Education	Object Programs - Elementary/Secondary truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services	2015 Value  342,814.45 53,451.40 100.00 1,282.54	Fund Code 0 2016 Value  357,764.6 59,884.3 80.0 403.7 13,013.2
Current I	Expenditures, Other Fin Program Function 1XX Regular Education 1XXX Inst	Object Programs - Elementary/Secondary Truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials	2015 Value  342,814.45 53,451.40 100.00 1,282.54 11,461.07	Fund Code 0 2016 Value  357,764.6 59,884.3 80.0 403.7 13,013.2
Current I	Expenditures, Other Fin Program Function 1XX Regular Education 1XXX Inst	Object Programs - Elementary/Secondary truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees	2015 Value  342,814.45 53,451.40 100.00 1,282.54 11,461.07	Fund Code 0 2016 Value  357,764.6 59,884.3 80.0 403.7 13,013.2 5,060.0
Current I	Expenditures, Other Fin Program Function 1XX Regular Education 1XXX Inst	Object Programs - Elementary/Secondary truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees port Services - Students	2015 Value  342,814.45 53,451.40 100.00 1,282.54 11,461.07 958.87	Fund Code 0 2016 Value  357,764.6 59,884.3 80.0 403.7 13,013.2 5,060.0
Current I	Expenditures, Other Fin Program Function 1XX Regular Education 1XXX Inst	Object Programs - Elementary/Secondary truction  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services  5XX Other Purchased Services  6XX Supplies and Materials  810 Dues and Fees port Services - Students  1XX Personal Services - Salaries	2015 Value  342,814.45 53,451.40 100.00 1,282.54 11,461.07 958.87	Fund Code 0 2016 Value  357,764.6 59,884.3 80.0 403.7 13,013.2 5,060.0 10,985.2 823.8
Current I	Expenditures, Other Fin Program Function 1XX Regular Education 1XXX Inst	Object Programs - Elementary/Secondary truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees port Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	342,814.45 53,451.40 100.00 1,282.54 11,461.07 958.87 13,847.03 4,353.65	Fund Code 0 2016 Value  357,764.6 59,884.3 80.0 403.7 13,013.2 5,060.0  10,985.2 823.8 0.0
Current I	Expenditures, Other Fin Program Function 1XX Regular Education 1XXX Inst	Object Programs - Elementary/Secondary truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees port Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services	2015 Value  342,814.45 53,451.40 100.00 1,282.54 11,461.07 958.87  13,847.03 4,353.65 40.00	Fund Code 0



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rent Expenditi	ires, Other Fi	nancing Uses and Residual Equity Transfers Out:		Fund Code 0
C <b>Program</b>	Function	Object	2015 Value	<b>2016 Value</b>
	221X Imp	provement of Instruction Services		
		5XX Other Purchased Services	1,545.33	0.0
		6XX Supplies and Materials	34.32	45.4
		810 Dues and Fees	540.00	1,219.9
	222X Edu	acational Media Services		
		1XX Personal Services - Salaries	13,337.03	10,405.2
		2XX Personal Services - Employee Benefits	4,350.82	820.4
		5XX Other Purchased Services	58.85	0.0
		6XX Supplies and Materials	587.35	0.0
		810 Dues and Fees	1,259.12	963.5
	23XX Sup	oport Services - General Administration		
		1XX Personal Services - Salaries	66,206.91	53,999.99
		2XX Personal Services - Employee Benefits	17,892.09	10,854.8
		3XX Purchased Professional and Technical Services	7,490.00	15,873.2
		4XX Purchased Property Services	7,200.00	7,832.0
		5XX Other Purchased Services	12,530.83	14,929.0
		6XX Supplies and Materials	502.75	1,811.0
		810 Dues and Fees	2,065.68	1,322.6
	24XX Sup	oport Services - School Administration		
		1XX Personal Services - Salaries	26,946.17	29,893.2
		2XX Personal Services - Employee Benefits	149.57	173.4
		3XX Purchased Professional and Technical Services	657.01	0.0
		4XX Purchased Property Services	6,879.25	5,208.2
		6XX Supplies and Materials	7,436.63	7,206.2
		810 Dues and Fees	8,190.96	7,935.7
	25XX Sup	oport Services - Business		
	-	1XX Personal Services - Salaries	23,173.11	24,104.3
		2XX Personal Services - Employee Benefits	9,925.28	11,682.1
		4XX Purchased Property Services	1,143.06	3.8
		5XX Other Purchased Services	4,476.83	4,814.1
		6XX Supplies and Materials	5,604.11	5,578.7
		810 Dues and Fees	831.96	1,077.2
		8XX Other Expenditures	688.00	0.0
	26XX Op	eration and Maintenance of Plant Services		
	1	1XX Personal Services - Salaries	49,292.65	39,501.2
		2XX Personal Services - Employee Benefits	3,388.99	2,831.5
		3XX Purchased Professional and Technical Services	8,395.05	8,727.4
		4XX Purchased Property Services	9,475.26	9,999.8
		5XX Other Purchased Services	508.69	110.3
		6XX Supplies and Materials	27,956.51	35,144.2
		810 Dues and Fees	263.00	256.0



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nt Expenditu	res, Other Fin	nancing Uses and Residual Equity Transfers Out:		Fund Code (
Program	Function	Object	<b>2015 Value</b>	<b>2016 Value</b>
280 Speci	al Education	- Local and State		
	1XXX Ins	struction		
		1XX Personal Services - Salaries	13,155.22	19,646.6
		2XX Personal Services - Employee Benefits	2,138.18	6,943.1
		6XX Supplies and Materials	1,612.11	603.7
	221X Imp	provement of Instruction Services		
		5XX Other Purchased Services	1,519.24	505.0
		810 Dues and Fees	0.00	1,002.
	62XX Res	sources Transferred to Other School Districts or Cooperatives		
		920 Resources Transferred to Other School Districts or Cooperatives	1,205.82	1,114
316 Data	For Achieven	nent		
	25XX Sup	pport Services - Business		
		1XX Personal Services - Salaries	1,080.00	1,360.0
365 India	n Education f	for All - OTO & Ongoing		
	1XXX Ins	truction		
		6XX Supplies and Materials	37.03	0.0
	221X Imp	provement of Instruction Services		
		5XX Other Purchased Services	0.00	122.
710 Schoo	ol Sponsored	Extracurricular Activities		
	27XX Stu	dent Transportation Services		
		4XX Purchased Property Services	374.97	83.9
		6XX Supplies and Materials	978.58	183.
	34XX Ext	racurricular - Activities		
		1XX Personal Services - Salaries	2,585.00	2,082
		2XX Personal Services - Employee Benefits	247.90	12.
		5XX Other Purchased Services	767.73	573
		6XX Supplies and Materials	246.42	686.
		810 Dues and Fees	300.00	1,549.
720 Schoo	ol Sponsored	Athletics		
	=	dent Transportation Services		
		1XX Personal Services - Salaries	4,076.12	2,948.
		2XX Personal Services - Employee Benefits	214.32	130.
		4XX Purchased Property Services	122.45	678.
		6XX Supplies and Materials	4,846.17	2,480.
	35XX Ext	racurricular - Athletics	•	,
		1XX Personal Services - Salaries	27,401.00	23,593.
		2XX Personal Services - Employee Benefits	460.77	134
		3XX Purchased Professional and Technical Services	98.27	0.
		5XX Other Purchased Services	2,772.42	1,430.
		6XX Supplies and Materials	4,131.27	3,627.
		810 Dues and Fees	3,494.45	2,755.4



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Current Expe	nditures, (	Other Fin	ancing Us	es and Residual Equity Tr	ansfers Out	:			Fund (	Code 01
PRC Progr	ram F	unction	Object					2015 Value	2016 Val	lue
910 1	Food Serv	ices								
	31	IXX Food	l Services							
			1XX Pe	ersonal Services - Salaries				13,073.93	9	,171.92
			2XX Pe	ersonal Services - Employee	Benefits			899.26		657.18
			3XX Pu	archased Professional and Te	echnical Serv	vices		570.75		0.00
			5XX Ot	ther Purchased Services				84.51		0.00
			6XX Su	pplies and Materials				2,185.53		0.00
			810 Du	es and Fees				10.00		0.00
999 1	Undistribu	uted								
	61	IXX Ope	rating Tra	ansfers to Other Funds						
			910 Op	erating Transfers to Other Fo	unds			3,495.41		0.00
910										
1XX	Regular l	Education	Program	s - Elementary/Secondary						
	20	6XX Ope	ration and	l Maintenance of Plant Ser	rvices					
			6XX Su	pplies and Materials				16,230.56		0.00
Total Current	Expendit	ures, Oth	er Financi	ing Uses and Residual Equ	ity Transfe	rs Out:	:	872,028.46	847	,023.39
				Schedule Of Cha	anges Wo	orksh	eet		Fund (	Code 01
Beginning Fu	nd Balance	e							167,980.17	(1)
Total Current	Revenues,	Other Fin	ancing So	urces and Residual Equity T	Transfers In				923,094.75	(2)
Total Current	Expenditu	res, Other	Financing	Uses and Residual Equity 7	Γransfers Ou	t			847,023.39	(3)
Increase/Decr	ease of Re	serve for I	nventories							
This Ye	ar		0.00	Less Last Year	0.	.00	(4a)	0.00		
Increase/Decre	ease of Re	serve for I	Encumbrar	nces						
This Ye	ar		0.00	Less Last Year	0.	.00	(4b)	0.00		
									0.00	(4)
Ending Fund l	Balance (1	+ 2 - 3 +	4)						244,051.53	(5)



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### 0009 Lima K-12 Schools

# Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Curre	t Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	31,134.84	18,863.53
	1112 District Levy - Personal Property	105.24	76.65
	1113 District Levy - Heavy Motor Vehicles	134.45	377.25
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2.04	488.02
	2220 County On-Schedule Trans Reimb	26,982.44	29,492.05
	3210 State On-Schedule Trans Reimb	26,982.46	29,492.06
	3444 State School Block Grant	458.21	458.21
	3446 SB96 Block Grant Reimbursement	160.71	0.00
	4800 Federal Revenue in Lieu of Taxes	2,185.78	945.64
Total (	Current Revenues, Other Financing Sources and Residual Equity Transfers In:	88,146.17	80,193.41
Curre	nt Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 10
PRC	Program Function Object	2015 Value	<b>2016 Value</b>
	1XX Regular Education Programs - Elementary/Secondary		
	23XX Support Services - General Administration		
	1XX Personal Services - Salaries	7,356.38	6,000.0
	2XX Personal Services - Employee Benefits	1,465.82	1,718.38
	25XX Support Services - Business		
	1XX Personal Services - Salaries	2,694.81	2,829.40
	2XX Personal Services - Employee Benefits	1,102.85	1,298.03
	27XX Student Transportation Services		
	1XX Personal Services - Salaries	24,839.43	27,579.76
	2XX Personal Services - Employee Benefits	1,681.13	1,965.53
	3XX Purchased Professional and Technical Services	741.98	205.00
	4XX Purchased Property Services	3,786.69	5,797.67
	5XX Other Purchased Services	403.59	828.06
	6XX Supplies and Materials	9,601.81	7,528.75
	810 Dues and Fees	163.00	0.00
Total (	Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	53,837.49	55,750.59



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		Schedule Of Ch	<mark>anges Workshe</mark>	et		Fund C	Code 10
Beginning Fund Balance						52,369.85	(1)
Total Current Revenues, Oth	er Financing So	urces and Residual Equity	Γransfers In			80,193.41	(2)
Total Current Expenditures,	Other Financing	Uses and Residual Equity	Transfers Out			55,750.59	(3)
Increase/Decrease of Reserve	e for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	e for Encumbran	ces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2	- 3 + 4)					76,812.67	(5)



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# 01 Beaverhead County 0009 Lima K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Currer	nt Revenues, Other F	inancing Source	es and Residual Equity Tr	ansfers In:			Fund C	Code 11
PRC	Revenue					2015 Value	2016 Va	alue
	1111 District Lev	y - Real Property	<i>y</i>			13,065.88	33	,087.29
	1112 District Lev	y - Personal Prop	perty			117.65		191.18
	1113 District Lev	y - Heavy Motor	Vehicles			134.46		343.57
	1117 District Lev	y - Distn of Pr Y	r's Prot/Dlq Taxes			2.26		625.30
	1510 Interest Ear	nings				162.93		122.89
	4800 Federal Rev	enue in Lieu of	Γaxes			1,707.17	1	,756.06
	5200 Sale or Con	npensation for Lo	oss of Assets			12,500.00		0.00
Total (	Current Revenues, O	ther Financing	Sources and Residual Equ	ity Transfers In:		27,690.35	36	,126.29
<b>Curre</b> r	nt Expenditures, Oth	er Financing Us	ses and Residual Equity T	ransfers Out:			Fund (	Code 11
PRC	Program Func	tion Object				2015 Value	2016 Va	lue
	1XX Regular Edu	ication Program	ns - Elementary/Secondary	7				
	27XX	X Student Trans	sportation Services					
		7XX Pr	operty and Equipment Acq	uisition		108,011.88		0.00
Total (	Current Expenditure	s, Other Financ	ing Uses and Residual Equ	uity Transfers Ou	t <b>:</b>	108,011.88		0.00
			Schedule Of Ch	anges Works	heet		Fund (	Code 11
Begin	ning Fund Balance						81,447.21	(1)
Total	Current Revenues, Ot	her Financing So	ources and Residual Equity	Transfers In			36,126.29	(2)
Total	Current Expenditures,	, Other Financing	Uses and Residual Equity	Transfers Out			0.00	(3)
Increa	se/Decrease of Reserv	ve for Inventories	S					
,	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of Reserv	ve for Encumbra	nces					
,	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Endin	g Fund Balance (1 + 2	2 - 3 + 4)					117,573.50	(5)



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### 0009 Lima K-12 Schools

### Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Curre	nt Revenues, Other Fin	ancing Sources and Residual Equity Transfers In:		Fund Code 12
PRC	Revenue		2015 Value	2016 Value
	1611 National Scho	ol Lunch Program	18,648.66	18,712.11
	1621 Lunch Sales	of Edition 110grain	7,861.54	6,628.35
	3220 State Food Ser	128.35	128.96	
504	3220 State 1 00d Set	vices Materi	120.33	120.90
	4552 Fresh Fruit An	d Vegetable	1,072.14	0.00
505 2	015-2016 FFVP			
	4552 Fresh Fruit Ar	d Vegetable	0.00	1,449.40
Total (	Current Revenues, Oth	er Financing Sources and Residual Equity Transfers In:	27,710.69	26,918.82
Curre	nt Expenditures, Other	Financing Uses and Residual Equity Transfers Out:		Fund Code 12
PRC	Program Function	n Object	2015 Value	<b>2016 Value</b>
	910 Food Services			
	31XX 1	Food Services		
		1XX Personal Services - Salaries	9,154.85	12,384.16
		2XX Personal Services - Employee Benefits	629.61	887.45
		3XX Purchased Professional and Technical Services	1,349.50	570.75
		4XX Purchased Property Services	491.84	430.00
		5XX Other Purchased Services	382.52	430.00
		6XX Supplies and Materials	12,276.61	13,303.81
		810 Dues and Fees	205.00	150.50
504				
	460 Fresh Fruit And	l Vegetable		
	31XX 1	Food Services		
		6XX Supplies and Materials	1,072.14	0.00
505 2	015-2016 FFVP			
	460 Fresh Fruit And	l Vegetable		
	31XX 1	Food Services		
		6XX Supplies and Materials	0.00	1,449.40
Total (	Current Expenditures,	Other Financing Uses and Residual Equity Transfers Out:	25,562.07	29,606.07



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Schedule Of Changes Worksheet							code 12
Beginning Fund Balance						6,007.82	(1)
Total Current Revenues, Other	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						
Total Current Expenditures, G	Other Financing	Uses and Residual Equity	Transfers Out			29,606.07	(3)
Increase/Decrease of Reserve	e for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	e for Encumbran	ices					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 -	- 3 + 4)					3,320.57	(5)



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### 0009 Lima K-12 Schools

### Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Curren	nt Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	23.52	23.45
	2240 County Retirement Distribution	89,644.63	110,580.98
Total (	Current Revenues, Other Financing Sources and Residual Equity Transfers In:	89,668.15	110,604.43
Curre	nt Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 14
PRC	Program Function Object	2015 Value	<b>2016 Value</b>
	1XX Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	56,537.18	58,045.81
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	2,172.75	1,624.88
	222X Educational Media Services		
	2XX Personal Services - Employee Benefits	2,130.72	1,577.15
	23XX Support Services - General Administration		
	2XX Personal Services - Employee Benefits	13,205.54	10,133.10
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	4,349.20	3,996.13
	25XX Support Services - Business		
	2XX Personal Services - Employee Benefits	4,067.74	4,303.36
	26XX Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	7,955.77	6,273.17
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	3,975.53	4,462.64
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	3,703.72	4,736.84
	610 Adult Continuing Education Programs		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	0.00	21.12
	710 School Sponsored Extracurricular Activities		
	34XX Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	384.19	299.69
	720 School Sponsored Athletics		
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	575.25	380.41
	35XX Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	3,783.07	3,351.21



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Curre	nt Expenditur	es, Other Fin	ancing U	ses and Residual Equity Tr	ansfers Out:			Fund C	Code 14
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	910 Food 8	Services							
		31XX Food	d Services	3					
			2XX P	ersonal Services - Employee	Benefits		3,083.84	3	,073.67
Total (	Current Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	ity Transfers Out:		105,924.50	102	,279.18
				Schedule Of Ch	<mark>anges Worksh</mark>	eet		Fund C	Code 14
Begin	ning Fund Bal	ance						50,099.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In  110,0									(2)
Total	Current Expen	ditures, Other	Financing	g Uses and Residual Equity	Γransfers Out			102,279.18	(3)
Increa	se/Decrease o	f Reserve for I	Inventorie	s					
	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	ase/Decrease of	f Reserve for I	Encumbra	nces					
	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Endin	g Fund Balanc	ce (1 + 2 - 3 +	4)					58,424.27	(5)



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### 0009 Lima K-12 Schools

### Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 15	
PRC Revenue	2016 Value	
105 Misc Grants- Exxon Mobile Grant Math		
1900 Other Revenue from Local Sources	500.00	
106 Misc Grants- Exxon Mobile Grant Science		
1900 Other Revenue from Local Sources	250.00	
224 Title I - Schoolwide		
4200 Title I, Part A, Improving Basic Programs	17,934.00	
225 Title I - Schoolwide		
4200 Title I, Part A, Improving Basic Programs	27,262.00	
03 REAP 2013-2014		
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,691.54	
304 REAP 2014-2015		
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,234.55	
305 REAP 2015-2016		
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	124.54	
372 State CTE- Business		
3900 State Career & Technical Ed Entitlement	345.00	
373 State CTE- Tech/ Ind Arts		
3900 State Career & Technical Ed Entitlement	651.00	
704 2014-2015 Carl Perkins Grant		
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	910.00	
705 2015-2016 Carl Perkins Grant		
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,702.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	64,604.63	
current reviously, contracting courses and residual requiry remained in	0.,0000	
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code
PRC Program Function Object	2015 Value	<b>2016 Value</b>
04 Misc Grants- 2014-2015 Exxon Moblie Grant		
1XX Regular Education Programs - Elementary/Secondary		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments		250.
104 Subtotal		250.
224 Title I - Schoolwide		
420 Title I, Part A, Improving Basic Programs		
1XXX Instruction		
1XX Personal Services - Salaries		0.
224 Subtotal	_	0.



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Current Expenditure	es, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC Program	Function	Object	2015 Value	<b>2016 Value</b>
225 Title I - School	wide			
420 Title I,	, Part A, Imp	proving Basic Programs		
	1XXX Ins	truction		
		1XX Personal Services - Salaries		21,580.55
		2XX Personal Services - Employee Benefits		10,507.22
		6XX Supplies and Materials		65.52
	221X Imp	rovement of Instruction Services		
		5XX Other Purchased Services	-	1,587.00
		225 Subtotal		33,740.29
303 REAP 2013-201				
412 Title V		ibpart 1, Small rural Schools (SRS)		
	1XXX Ins			
		6XX Supplies and Materials	-	2,240.52
		303 Subtotal		2,240.52
304 REAP 2014-201				
412 Title V		ubpart 1, Small rural Schools (SRS)		
	1XXX Ins			0.004.77
		6XX Supplies and Materials		8,834.55
		810 Dues and Fees	-	2,400.00
205 DELD 2015 20	• •	304 Subtotal		11,234.55
305 REAP 2015-201		1 44 C N 1C 1 1 (CDC)		
412 Title V		abpart 1, Small rural Schools (SRS)		
	221X 1mp	rovement of Instruction Services		104.54
		5XX Other Purchased Services	-	124.54
252 C4-4- CEE TE	1. / T 1. A 4	305 Subtotal		124.54
373 State CTE- Tec		sherical Ed Eustitlandon Tachurala on Editordonial Austr		
395 State C	areer & Ted	chnical Ed Entitlement - Technology Ed/Industrial Arts		
	IAAA IIIS			98.99
		6XX Supplies and Materials 810 Dues and Fees		46.00
		373 Subtotal	-	144.99
705 2015-2016 Carl	Dorleine Cre			144.55
		ral Vo-Ed) - Basic Grant		
431 Call I	1XXX Ins			
	IAAA IIIS	6XX Supplies and Materials		1,540.97
		810 Dues and Fees		99.00
	221X Imn	rovement of Instruction Services		<i>)</i>
	aara mp	5XX Other Purchased Services		62.03
		705 Subtotal	-	1,702.00
Total Cumunt Ermon	nditures Oth	rer Financing Uses and Residual Equity Transfers Out:	=	49,437.30



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		Schedule Of Ch	nanges Worksh	eet		Fund C	Code 15
Beginning Fund Balance						32,535.84	(1)
Total Current Revenues, Otl	her Financing So	urces and Residual Equity	Transfers In			64,604.63	(2)
Total Current Expenditures,	Other Financing	Uses and Residual Equity	Transfers Out			49,437.30	(3)
Increase/Decrease of Reserv	ve for Inventories	3					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserv	ve for Encumbrar	nces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2	2 - 3 + 4)					47,703.17	(5)

Project Reporter Summar	ies		
Project Reporter	Revenues	Expenditures	Difference
104 Misc Grants- 2014-2015 Exxon Moblie Grant	0.00	250.00	-250.00
105 Misc Grants- Exxon Mobile Grant Math	500.00	0.00	500.00
106 Misc Grants- Exxon Mobile Grant Science	250.00	0.00	250.00
224 Title I - Schoolwide	17,934.00	0.41	17,933.59
225 Title I - Schoolwide	27,262.00	33,740.29	-6,478.29
303 REAP 2013-2014	3,691.54	2,240.52	1,451.02
304 REAP 2014-2015	11,234.55	11,234.55	0.00
305 REAP 2015-2016	124.54	124.54	0.00
372 State CTE- Business	345.00	0.00	345.00
373 State CTE- Tech/ Ind Arts	651.00	144.99	506.01
704 2014-2015 Carl Perkins Grant	910.00	0.00	910.00
705 2015-2016 Carl Perkins Grant	1,702.00	1,702.00	0.00
Total	64,604.63	49,437.30	15,167.33



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# 01 Beaverhead County 0009 Lima K-12 Schools

### Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Curren	t Revenues, Other Financ	<mark>ing Sourc</mark>	es and Residual Equity Tr	ansfers In:				Fund C	ode 17
PRC	Revenue						2015 Value	2016 Va	lue
	1111 District Lavry De	aal Duamant					360.05	2	,164.04
	1111 District Levy - Real Property 1112 District Levy - Personal Property 1113 District Levy - Heavy Motor Vehicles 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes 4800 Federal Revenue in Lieu of Taxes 4800 Federal Revenue in Lieu of Taxes  rrent Revenues, Other Financing Sources and Residual Equity Transfers In:  Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Program Function Object 610 Adult Continuing Education Programs 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials  rrent Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Schedule Of Changes Worksheet  arg Fund Balance  arrent Revenues, Other Financing Sources and Residual Equity Transfers In  arrent Expenditures, Other Financing Uses and Residual Equity Transfers Out  Decrease of Reserve for Inventories  its Year 0.00 Less Last Year 0.00 (4a)					0.73	۷,	2.34	
	•	Revenue  1111 District Levy - Real Property 1112 District Levy - Personal Property 1113 District Levy - Heavy Motor Vehicles 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes 4800 Federal Revenue in Lieu of Taxes 1117 rent Revenues, Other Financing Sources and Residual Equity Transfers In:  1118 Expenditures, Other Financing Uses and Residual Equity Transfers Out:  1119 Program Function Object 110 Adult Continuing Education Programs 1110 Adult Continuing Education Programs 1110 Expenditures - Salaries 1111 Expenditures - Salaries 1111 District Levy - Present Services - Salaries 1111 District Levy - Present Services - Salaries 1112 District Levy - Present Services - Salaries 1113 District Levy - Present Services - Salaries 1114 District Levy - Present Services - Salaries 1115 Decrease of Reserve for Inventories 1115 Decrease of Reserve for Encumbrances					2.35		19.11
		-					0.14		42.52
			-				19.97		115.02
Total C				ity Transfer	s In:		383.24	2,	,343.03
Curren	t Expenditures, Other Fi	nancing Us	ses and Residual Equity Tr	ransfers Out	:			Fund (	Code 17
PRC	Program Function	Object					2015 Value	2016 Val	lue
	0	-	Programs						
	1XXX Ins	struction							
		1XX P	ersonal Services - Salaries				0.00		315.00
		2XX P	ersonal Services - Employee	e Benefits			0.00		73.27
		6XX S	applies and Materials				0.00		212.73
Total (	Current Expenditures, Oth	ner Financ	ing Uses and Residual Equ	uity Transfe	rs Out:		0.00		601.00
			Schedule Of Ch	anges Wo	orksh	eet		Fund C	Code 17
Begin	ning Fund Balance							4,512.97	(1)
Total	Current Revenues, Other Fi	nancing So	ources and Residual Equity	Transfers In				2,343.03	(2)
Total (	Current Expenditures, Othe	r Financing	g Uses and Residual Equity	Transfers Ou	t			601.00	(3)
Increa	se/Decrease of Reserve for	1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials renditures, Other Financing Uses and Residual Equity Transfers Out:  Schedule Of Changes Worksheet alance enues, Other Financing Sources and Residual Equity Transfers In enditures, Other Financing Uses and Residual Equity Transfers Out of Reserve for Inventories							
,	This Year	0.00	Less Last Year	0.	00	(4a)	0.00		
Increa	se/Decrease of Reserve for	Encumbra	nces						
,	This Year	0.00	Less Last Year	0.	00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	District Levy - Real Property District Levy - Personal Property District Levy - Heavy Motor Vehicles District Levy - Distn of Pr Yr's Prot/Dlq Taxes District Levy - Distn of Pr Yr's Prot/Dlq Taxes District Levy - Distn of Pr Yr's Prot/Dlq Taxes District Levy - Distn of Pr Yr's Prot/Dlq Taxes District Levy - Distn of Pr Yr's Prot/Dlq Taxes District Levy - Distn of Pr Yr's Prot/Dlq Taxes District Levy - Distn of Pr Yr's Prot/Dlq Taxes District Levy - Distn of Pr Yr's Prot/Dlq Taxes District Levy - Heavy Motor Vehicles Taxes Revenues, Other Financing Uses and Residual Equity Transfers Out:  Schedule Of Changes District Levy - Personal Services - Salaries District Levy - District L						6,255.00	(5)



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### Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Curren	nt Revenues, O	ther Financi	ing Source	es and Residual Equity Tr	ansfers In:				Fund C	ode 18
PRC	Revenue							2015 Value	2016 Va	lue
	1211 D :		Г					1 425 00		coo oo
		er's Education		1				1,425.00		600.00
	3260 State	Driver's Edu	cation Rei	mbursement				680.53		699.95
Total (	Current Reven	ues, Other F	inancing (	Sources and Residual Equ	ity Transfe	rs In:		2,105.53	1,	,299.95
Curre	nt Expenditure	s, Other Fin	ancing Us	ses and Residual Equity T	ransfers Ou	t:			Fund C	Code 18
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	1XX Regula	ar Educatior	n Program	s - Elementary/Secondary	7					
		1XXX Inst	ruction							
			1XX Pe	ersonal Services - Salaries				1,155.00		962.50
			2XX Pe	ersonal Services - Employee	e Benefits			6.42		5.58
			5XX O	ther Purchased Services				230.96		423.24
		5XX Other Purchased Services 6XX Supplies and Materials								261.70
			810 Du	es and Fees				200.00		0.00
Total (	Current Expen	ditures, Oth	er Financ	ing Uses and Residual Equ	uity Transfe	rs Out	:	1,887.32	1	,653.02
				Schedule Of Ch	anges W	orksł	reet		Fund C	Code 18
Begin	ning Fund Bala	nce							1,464.29	(1)
Total	Current Revenu	ies, Other Fir	nancing So	urces and Residual Equity	Transfers In				1,299.95	(2)
Total	Current Expend	litures, Other	Financing	Uses and Residual Equity	Transfers O	ıt			1,653.02	(3)
Increa	se/Decrease of	Reserve for l	Inventories	3						
	This Year		0.00	Less Last Year	C	0.00	(4a)	0.00		
Increa	ase/Decrease of	Reserve for I	Encumbrai	nces						
	This Year		0.00	Less Last Year	C	0.00	(4b)	0.00		
									0.00	(4)
Endin	g Fund Balance	2 (1 + 2 - 3 +	4)						1,111.22	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

Curren	t Revenues, C	<mark>)ther Financi</mark>	ing Source	es and Residual Equity	y Transfers In:				Fund C	code 21
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inter	est Earnings						0.94		0.96
		rating Transfe	rs from Ot	her Funds				3,495.41		0.00
Total C	Current Reven	nues, Other F	inancing S	Sources and Residual	Equity Transfe	ers In:		3,496.35		0.96
Curren	t Expenditur	<mark>es, Other Fin</mark>	<mark>ancing U</mark> s	es and Residual Equit	ty Transfers O	ıt:			Fund (	Code 21
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	999 Undist		uatina Tu	ansfers to Other Fund	la.					
		oiaa Ope	_	erating Transfers to Oth				0.00	1	,347.73
Total C	Surrent Exper	nditures, Oth	•	ing Uses and Residual		ers Out	h <b>:</b>	0.00		,347.73
200020		1411411 05, 3 411	<b>01 1 111411</b> 0	-				0.00	Fund (	
				Schedule Of	Changes W	orksi	neet		runu (	Juc 21
Beginn	ning Fund Bala	ance							10,232.14	(1)
Total (	Current Reven	ues, Other Fir	nancing So	urces and Residual Equ	uity Transfers In				0.96	(2)
Total (	Current Expen	ditures, Other	Financing	Uses and Residual Equ	uity Transfers C	ut			4,347.73	(3)
Increas	se/Decrease of	Reserve for I	Inventories	3						
7	Γhis Year		0.00	Less Last Year		0.00	(4a)	0.00		
Increas	se/Decrease of	Reserve for I	Encumbrar	nces						
٦	Γhis Year		0.00	Less Last Year		0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balanc	e(1+2-3+	4)						5,885.37	(5)



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# Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Curren	t Revenues, Other Financi	ing Source	es and Residual Equity	Transfers In:			Fund C	code 28
PRC	Revenue					2015 Value	2016 Va	lue
	1900 Other Revenue from	om Local S	Sources			0.00		500.00
	3281 State Technology	Aid				848.20		857.03
Total C	Current Revenues, Other F	inancing (	Sources and Residual E	Equity Transfers In:		848.20	1.	,357.03
Curren	t Expenditures, Other Fin	ancing Us	ses and Residual Equity	Transfers Out:			Fund (	Code 28
PRC	Program Function	Object				2015 Value	2016 Va	lue
	1XX Regular Education	_	ns - Elementary/Second	ary				
	1XXX Inst		applies and Materials			1.768.37	1	,579.15
Total C	Current Expenditures, Oth		• •	Equity Transfers Ou	t <b>:</b>	1,768.37		,579.15
			Schedule Of (	Changes Works	heet		Fund (	Code 28
Beginn	ning Fund Balance						1,497.01	(1)
Total (	Current Revenues, Other Fir	nancing So	ources and Residual Equi	ty Transfers In			1,357.03	(2)
Total (	Current Expenditures, Other	Financing	g Uses and Residual Equ	ity Transfers Out			1,579.15	(3)
Increas	se/Decrease of Reserve for 1	Inventories	3					
7	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve for l	Encumbrai	nces					
7	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	4)					1,274.89	(5)



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# Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Curren	t Revenues, Other Financ	<mark>cing Sourc</mark>	es and Residual Equity Tra	ansfers In:			Fund C	Code 29
PRC	Revenue					2015 Value	2016 Va	alue
	1510 Interest Earnings					9.96		9.93
	1925 Innovative Educa	tion Paymo	ent			0.00		3.23
	3445 State Combined I	Fund School	ol Block Grant			4,549.56	4	,549.56
	3447 SB96 Combined	Block Grai	nt Reimbursement			545.00		0.00
Total C	Current Revenues, Other I	Financing	Sources and Residual Equi	ity Transfers In:		5,104.52	4.	,562.72
<b>Curren</b>	t Expenditures, Other Fi	nancing U	ses and Residual Equity Tr	ansfers Out:			Fund (	Code 29
PRC	Program Function 1XX Regular Educatio	Object on Progran	ns - Elementary/Secondary			2015 Value	2016 Val	lue
	1XXX Ins							
			upplies and Materials			651.76	1	,059.98
	26XX Ope		d Maintenance of Plant Ser	rvices				
T . 10	T 114 O.11		upplies and Materials	m. e. o.		2,359.92		,364.50
1 otai C	urrent Expenditures, Oti	ner Financ	ing Uses and Residual Equ	-		3,011.68		,424.48
			Schedule Of Ch	anges Works	sheet		Fund (	Code 29
Beginn	ning Fund Balance						44,365.63	(1)
Total C	Current Revenues, Other Fi	nancing So	ources and Residual Equity T	Transfers In			4,562.72	(2)
Total C	Current Expenditures, Othe	r Financing	g Uses and Residual Equity	Γransfers Out			3,424.48	(3)
Increas	se/Decrease of Reserve for	Inventorie	S					
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve for	Encumbra	nces					
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	- 4)					45,503.87	(5)



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# Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Curre	<mark>nt Revenues, Other Finan</mark>	<mark>cing Sourc</mark>	<mark>es and Residual Equity T</mark>	ransfers In:			Fund C	ode 60
PRC	Revenue					2015 Value	2016 Va	llue
	1510 Interest Earnings	<b>;</b>				0.10		0.10
Total (	Current Revenues, Other	Financing	Sources and Residual Eq	uity Transfers In:		0.10		0.10
Curre	nt Expenditures, Other Fi	nancing Us	ses and Residual Equity	Fransfers Out:			Fund (	<mark>Code 60</mark>
PRC	Program Function	Object				2015 Value	2016 Val	lue
Total (	Current Expenditures, Ot	her Financ	ing Uses and Residual E	quity Transfers Out:		0.00		0.00
			Schedule Of C	<mark>hanges Worksh</mark>	eet		Fund (	Code 60
Begin	ning Fund Balance						34.31	(1)
Total	Revenue 2015 Value 20  1510 Interest Earnings 0.10  Current Revenues, Other Financing Sources and Residual Equity Transfers In: 0.10  Int Expenditures, Other Financing Uses and Residual Equity Transfers Out: Forgram Function Object 2005  Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 0.00  Schedule Of Changes Worksheet Financing Uses and Residual Equity Transfers Out: 0.00  Current Revenues, Other Financing Sources and Residual Equity Transfers In  Current Expenditures, Other Financing Uses and Residual Equity Transfers Out  ase/Decrease of Reserve for Inventories  This Year 0.00 Less Last Year 0.00 (4a) 0.00  ase/Decrease of Reserve for Encumbrances  This Year 0.00 Less Last Year 0.00 (4b) 0.00		0.10	(2)				
Total	Revenue 2015 Value  1510 Interest Earnings 0.10  Irrent Revenues, Other Financing Sources and Residual Equity Transfers In: 0.10  Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Program Function Object 2015 Value  Irrent Expenditures, Other Financing Uses and Residual Equity Transfers Out: 0.00  Schedule Of Changes Worksheet  Ing Fund Balance  Irrent Revenues, Other Financing Sources and Residual Equity Transfers In  Irrent Expenditures, Other Financing Uses and Residual Equity Transfers Out  Expenditures, Other Financing Uses and Residual Equity Transfers In  Irrent Expenditures, Other Financing Uses and Residual Equity Transfers Out  Expenditures of Reserve for Inventories  In Start 0.00 Less Last Year 0.00 (4a) 0.00  Expenditures of Reserve for Encumbrances  In Start 0.00 Less Last Year 0.00 (4b) 0.00		0.00	(3)				
Increa	ase/Decrease of Reserve for	Inventorie	S					
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	ase/Decrease of Reserve for	Encumbra	nces					
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Endin	g Fund Balance (1 + 2 - 3 +	+ 4)					34.41	(5)



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# Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current	t Revenues, Other Financ	ing Sourc	es and Residual Equity Tr	ansfers In:				Fund C	code 61
PRC	Revenue						2015 Value	2016 Va	alue
	1110 District Tax Levy						0.00		26.27
	1111 District Levy - Re	al Propert	y				10,068.52	9	,951.98
	1112 District Levy - Pe	rsonal Pro	perty				70.45		0.00
	1113 District Levy - He	avy Moto	r Vehicles				76.29		148.46
	1117 District Levy - Di	stn of Pr Y	r's Prot/Dlq Taxes				0.00		237.25
	1510 Interest Earnings						36.40		27.62
	4800 Federal Revenue	in Lieu of	Γaxes				1,086.02		513.65
Total C	urrent Revenues, Other F	inancing	Sources and Residual Equ	ity Transfers I	n:		11,337.68	10	,905.23
Current	t Expenditures, Other Fin	ancing U	ses and Residual Equity T	ransfers Out:				Fund (	Code 61
PRC	Program Function	Object					2015 Value	2016 Val	lue
	1XX Regular Education	n Progran	ns - Elementary/Secondary	7					
	1XXX Ins	truction							
		3XX P	urchased Professional and T	echnical Service	es		0.00	1	,596.00
	6XX Supplies and Materials						0.00	1	,394.33
	26XX Ope								
				echnical Service	es		2,127.41	36	36,080.35 0.00
							3,000.00		
T-4-1-C				· · · · · · · · · · · · · · · · · · ·	2-4		2,879.32		,859.35
Total C	urrent Expenditures, Oth	er Financ		-			8,006.73		,930.03
			Schedule Of Ch	anges Wor	<mark>ksheet</mark>			Fund (	code 61
Beginn	ning Fund Balance							50,039.15	(1)
Total C	Current Revenues, Other Fin	nancing So	ources and Residual Equity	Transfers In				10,905.23	(2)
Total C	Current Expenditures, Other	Financing	g Uses and Residual Equity	Transfers Out				41,930.03	(3)
Increas	se/Decrease of Reserve for	Inventorie	S						
Т	This Year	0.00	Less Last Year	0.00	(4	4a)	0.00		
Increas	se/Decrease of Reserve for	Encumbra	nces						
Т	This Year	0.00	Less Last Year	0.00	(4	4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	District Levy - Real Property District Levy - Personal Property District Levy - Heavy Motor Vehicles District Levy - Distn of Pr Yr's Prot/Dlq Taxes Interest Earnings Federal Revenue in Lieu of Taxes Revenues, Other Financing Sources and Residual Equity Transfers In:  distures, Other Financing Uses and Residual Equity Transfers Out:  am Function Object Regular Education Programs - Elementary/Secondary 1XXX Instruction  3XX Purchased Professional and Technical Services 6XX Supplies and Materials 26XX Operation and Maintenance of Plant Services 4XX Purchased Property Services 6XX Supplies and Materials Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Schedule Of Changes Worksheet  ad Balance Revenues, Other Financing Uses and Residual Equity Transfers Out  asse of Reserve for Inventories  ur 0.00 Less Last Year 0.00 (4a)  asse of Reserve for Encumbrances  ur 0.00 Less Last Year 0.00 (4b)					19,014.35	(5)	



### FY2015-16

Submit ID: 0009-00593104

# 01 Beaverhead County 0009 Lima K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 81 - Private Purpose Trust (spend interest only)

Curren	t Revenues, (	Other Financi	ing Sourc	es and Residual Equity	Transfers In:			Fund C	Code 81
PRC	Revenue						2015 Value	2016 Value	
	1510 Inter	rest Earnings					85.06		83.12
	1920 Con	tributions/Dor	nations fro	m Private Sources			2,400.78	3	,325.00
Total C	Current Reve	nues, Other F	inancing	Sources and Residual E	quity Transfers In	:	2,485.84	3	,408.12
Curren	t Expenditur	es, Other Fin	ancing Us	ses and Residual Equity	Transfers Out:			Fund (	Code 81
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	1XX Regu		_	ns - Elementary/Seconda	ary				
		1XXX Inst							
				ident Scholarships			5,050.00		,350.00
Total C	Current Expe	nditures, Oth	er Financ	ing Uses and Residual E	Equity Transfers C	Out:	5,050.00	2	,350.00
				Schedule Of C	<mark>Changes Work</mark>	sheet		Fund (	Code 81
Beginn	ning Fund Bal	ance						41,033.26	(1)
Total (	Current Reven	nues, Other Fir	nancing So	ources and Residual Equit	y Transfers In			3,408.12	(2)
Total (	Current Expen	ditures, Other	Financing	g Uses and Residual Equi	ty Transfers Out			2,350.00	(3)
Increas	se/Decrease of	f Reserve for l	Inventories	S					
7	Γhis Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of	f Reserve for l	Encumbra	nces					
٦	Γhis Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balanc	ce (1 + 2 - 3 +	4)					42,091.38	(5)



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Submit ID: 0009-00593104

# 01 Beaverhead County 0009 Lima K-12 Schools

### Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Curren	<mark>it Revenues, C</mark>	<mark>)ther Financi</mark>	ng Source	es and Residual Equity	Transfers In:				Fund C	Code 84
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inter	est Earnings						127.10		46.34
	1XXX Rev	venues from S	Student Ac	tivities				40,912.38	29	,332.92
Total C	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:							41,039.48	29	,379.26
Curren	<mark>it Expenditur</mark>	es, Other Fin	ancing Us	ses and Residual Equit	y Transfers Out	:			Fund (	Code 84
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	7XX Extra	curricular A	thletics ar	nd Activities						
		3XXX Ope	eration of	Non-Educational Serv	rices					
			XXX S	tudent Extracurricular				35,782.48	32	,970.03
Total C	Current Expen	ditures, Oth	er Financ	ing Uses and Residual	<b>Equity Transfer</b>	rs Out	:	35,782.48	32	,970.03
				Schedule Of	Changes Wo	orksł	eet		Fund (	Code 84
Begini	ning Fund Bala	ance							37,454.15	(1)
Total (	Current Reven	ues, Other Fin	ancing So	ources and Residual Equ	ity Transfers In				29,379.26	(2)
Total (	Current Expend	ditures, Other	Financing	g Uses and Residual Equ	ity Transfers Ou	t			32,970.03	(3)
Increa	se/Decrease of	Reserve for I	nventories	S						
-	This Year		0.00	Less Last Year	0.	.00	(4a)	0.00		
Increa	se/Decrease of	Reserve for I	Encumbrai	nces						
-	This Year		0.00	Less Last Year	0.	.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balance	e(1+2-3+4)	4)						33,863.38	(5)



# 01 Beaverhead County 0009 Lima K-12 Schools

### **Detail Expenditure**

Fund	Accou	unt		Description	2015 Value	<b>2016 Value</b>
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	11,920.94	13,706.35
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	355,451.76	345,299.30
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	4,195.93	6,296.25
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	4,830.00	4,756.68
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



#### FY2015-16

# **01** Beaverhead County 0009 Lima K-12 Schools

### **Special Education Reversion**

#### **Special Education Allowable Cost Payments:**

a.	Instructional Block Grant Entitlement	10,130.40
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	10,130.40
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	3,376.80
e.	Minimum Special Education Expenditures to Avoid Reversion $[(c) * (1.33)] + [(d) * (0.33)]$	14 597 79
		14,587.78
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	28,812.96
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE	

If (e - f) is > 0, then [(e - f) \* 0.75] = reversion

0.00

#### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

#### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 81%



FY2015-16

Submit ID: 0009-00593104

# 01 Beaverhead County 0009 Lima K-12 Schools

#### **Special Education Reversion**

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	19,646.69	0.00	0.00	0.00	0.00
280	1XXX	2XX	6,943.16	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	603.72	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	505.05	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,114.34	0.00	0.00	0.00	0.00
Totals			28,812.96	0.00	0.00	0.00	0.00

28,812.96

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

<sup>\*</sup>Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



### FY2015-16

Submit ID: 0009-00593104

# 01 Beaverhead County 0009 Lima K-12 Schools

### Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	12,629.00	0.00	0.00	0.00	12,629.00
Buildings	1,727,699.00	0.00	0.00	0.00	1,727,699.00
Machinery and Equipment	363,748.00	-58,077.00	0.00	0.00	305,671.00
Totals at Historical Cost	2,104,076.00	-58,077.00	0.00	0.00	2,045,999.00
Depreciation					
Building Accum	1,317,200.00	0.00	27,698.00	0.00	1,344,898.00
Machinery and Equipment Accum	335,251.00	0.00	26,386.00	58,077.00	303,560.00
<b>Total Accumulated Depreciation</b>	1,652,451.00	0.00	54,084.00	58,077.00	1,648,458.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	451,625.00	-58,077.00	-54,084.00	-58,077.00	397,541.00

<sup>\*</sup> Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

<sup>\*\*\*</sup> Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	28,558.00	0.00	0.00
Transportation (27XX)	21,370.00	0.00	0.00
Unallocated	4,156.00	0.00	0.00
Total Depreciation for FY2016	54,084.00	0.00	0.00

<sup>\*\*\*</sup> Has comment.

<sup>\*\*</sup> Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



### FY2015-16

# 01 Beaverhead County 0009 Lima K-12 Schools

Schedule of Changes in Long-Term Liabilities								
	(a)  Beginning	(b) New Debt	(c)	(d) Refunding	(e) Ending Balance	(f) Current Portion	(g) Long-Term Portion	
	Balance 7/1/2015	& Other Additions	Principal Payments	& Other Reduction	(6/30/2016) [a+b-c-d]	Due FY2017	Due FY2018	
Governmental Activities *								
Compensated Absences	51,036.07	0.00	0.00	0.00	51,036.07	0.00	0.00	
Total Governmental Activity								
Non-bond Long-Term Liabilities	51,036.07	0.00	0.00	0.00	51,036.07	0.00	0.00	

<sup>\*</sup> Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

<sup>\*\*</sup> Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



FY2015-16

01 Beaverhead County 0009 Lima K-12 Schools

# **Net Pension Liability FY2016**

	Beginning Balance	Additions	Reductions	<b>Ending Balance</b>
Governmental				
Net Pension - PERS	156,293.32	0.00	27,376.69	128,916.63
Net Pension - TRS	548,570.00	72,641.00	0.00	621,211.00